

Section 8 Record Keeping and Data Retention

8.1 The Paper Portion of the Return

The paper portion of the return may consist of information that cannot be electronically transmitted with the return as well as a signature document, either form FTB 8453, *California e-file Return Authorization for Individuals*, form FTB 8453-C, *California e-file Return Authorization for Corporations*, or form FTB 8879, *California e-file Signature Authorization for Individuals*.

Information that cannot be electronically transmitted with the return, but may be retained by the ERO and/or taxpayer, includes:

- Blindness Certification.
- Nonrefundable Renter's Credit Qualification Record.
- Qualifying Person's Death Certificate.
- Federal Form 1310, *Statement of Person Claiming Refund Due a Deceased Taxpayer*.

For record keeping purposes, we suggest that you retain a copy of these documents and withholding records (Forms W-2, W-2G, or 1099-R) in the event we ask you to provide copies. Unless requested, do **not** mail these forms to FTB.

You may retain the paper portion of the return, including the documents listed above, electronically by scanning the pages into the computer or using another method that captures the pertinent data and signatures.

8.2 Special Situations

An ERO no longer doing business must send all forms FTB 8453, 8453-C, and 8879 to us or provide access to the forms for a period of four years from the due date of the return or four years from the date the return was filed, whichever is later. The ERO is responsible for all costs associated with the handling and shipping of these documents to us.

If you are a **VITA/TCE/Not for Profit site**, give the signed form FTB 8453, 8453-C, or 8879 to the taxpayer to retain.